

AMENDMENTS TO LB 883

Introduced by General Affairs.

1           1. Strike original section 2 and insert the following new  
2 section:

3           Sec. 2. Section 53-164.01, Revised Statutes Cumulative  
4 Supplement, 2008, is amended to read:

5           53-164.01 Payment of the tax provided for in section  
6 53-160 on alcoholic liquor shall be paid by the manufacturer or  
7 wholesaler as follows:

8           (1)(a) All manufacturers or wholesalers, except farm  
9 winery producers, whether inside or outside this state shall, on  
10 or before the twenty-fifth day of each calendar month following  
11 the month in which shipments were made, submit a report to the  
12 commission upon forms furnished by the commission showing the total  
13 amount of alcoholic liquor in gallons or fractional parts thereof  
14 shipped by such manufacturer or wholesaler, whether inside or  
15 outside this state, during the preceding calendar month;

16           (b) All beer wholesalers shall, on or before the  
17 twenty-fifth day of each calendar month following the month in  
18 which shipments were made, submit a report to the commission  
19 upon forms furnished by the commission showing the total amount  
20 of beer in gallons or fractional parts thereof shipped by all  
21 manufacturers, whether inside or outside this state, during the  
22 preceding calendar month to such wholesaler;

23           (c) (i) Except as provided in subdivision (ii) of this

1 subdivision, farm winery producers which paid less than one  
2 thousand dollars of excise taxes pursuant to section 53-160 for the  
3 previous calendar year and which will pay less than one thousand  
4 dollars of excise taxes pursuant to section 53-160 for the current  
5 calendar year shall, on or before the twenty-fifth day of the  
6 calendar month following the end of the year in which wine was  
7 packaged or bottled for sale, submit a report to the commission  
8 upon forms furnished by the commission showing the total amount of  
9 wine in gallons or fractional parts thereof packaged or bottled by  
10 such producer during the preceding calendar year; and

11 ~~(e)~~ (ii) Farm winery producers which paid one thousand  
12 dollars or more of excise taxes pursuant to section 53-160 for  
13 the previous calendar year or which become liable for one thousand  
14 dollars or more of excise taxes pursuant to section 53-160 during  
15 the current calendar year shall, on or before the twenty-fifth  
16 day of each calendar month following the month in which wine was  
17 packaged or bottled for sale, submit a report to the commission  
18 upon forms furnished by the commission showing the total amount of  
19 wine in gallons or fractional parts thereof packaged or bottled by  
20 such producer during the preceding calendar month. A farm winery  
21 producer which becomes liable for one thousand dollars or more of  
22 excise taxes pursuant to section 53-160 during the current calendar  
23 year shall also pay such excise taxes immediately;

24 (d) A craft brewery shall, on or before the twenty-fifth  
25 day of each calendar month following the month in which the beer  
26 was produced for sale, submit a report to the commission on forms  
27 furnished by the commission showing the total amount of beer in

1 gallons or fractional parts thereof produced for sale by the craft  
2 brewery during the preceding calendar month;

3 (e) A microdistillery shall, on or before the  
4 twenty-fifth day of each calendar month following the month in  
5 which the distilled liquor was produced for sale, submit a report  
6 to the commission on forms furnished by the commission showing  
7 the total amount of distilled liquor in gallons or fractional  
8 parts thereof produced for sale by the microdistillery during the  
9 preceding calendar month; and

10 (f) Reports submitted pursuant to subdivision (a), (b),  
11 or (c) of this subdivision shall also contain a statement of  
12 the total amount of alcoholic liquor, except beer, in gallons or  
13 fractional parts thereof shipped to licensed retailers inside this  
14 state and such other information as the commission may require;

15 (2) The wholesaler or farm winery producer shall at the  
16 time of the filing of the report pay to the commission the tax  
17 due on alcoholic liquor, except beer, shipped to licensed retailers  
18 inside this state at the rate fixed in accordance with section  
19 53-160. The tax due on beer shall be paid by the wholesaler on beer  
20 shipped from all manufacturers;

21 (3) The tax imposed pursuant to section 53-160 shall be  
22 due on the date the report is due less a discount of one percent  
23 of the tax on alcoholic liquor for submitting the report and paying  
24 the tax in a timely manner. The discount shall be deducted from the  
25 payment of the tax before remittance to the commission and shall be  
26 shown in the report to the commission as required in this section.  
27 If the tax is not paid within the time provided in this section,

1 the discount shall not be allowed and shall not be deducted from  
2 the tax;

3 (4) If the report is not submitted by the twenty-fifth  
4 day of the calendar month or if the tax is not paid to the  
5 commission by the twenty-fifth day of the calendar month, the  
6 following penalties shall be assessed on the amount of the tax:  
7 One to five days late, three percent; six to ten days late, six  
8 percent; and over ten days late, ten percent. In addition, interest  
9 on the tax shall be collected at the rate of one percent per month,  
10 or fraction of a month, from the date the tax became due until  
11 paid;

12 (5) No tax shall be levied or collected on alcoholic  
13 liquor manufactured inside this state and shipped or transported  
14 outside this state for sale and consumption outside this state;

15 (6) In order to insure the payment of all state taxes  
16 on alcoholic liquor, together with interest and penalties, persons  
17 required to submit reports and payment of the tax shall, at the  
18 time of application for a license under section 53-124, enter  
19 into a surety bond with corporate surety, both the bond form and  
20 surety to be approved by the commission. Subject to the limitations  
21 specified in this subdivision, the amount of the bond required of  
22 any taxpayer shall be fixed by the commission and may be increased  
23 or decreased by the commission at any time. In fixing the amount of  
24 the bond, the commission shall require a bond equal to the amount  
25 of the taxpayer's estimated maximum monthly excise tax ascertained  
26 in a manner as determined by the commission. Nothing in this  
27 section shall prevent or prohibit the commission from accepting

1 and approving bonds which run for a term longer than the license  
2 period. The amount of a bond required of any one taxpayer shall  
3 not be less than one thousand dollars. The bonds required by this  
4 section shall be filed with the commission; and

5 (7) When a manufacturer or wholesaler sells and delivers  
6 alcoholic liquor upon which the tax has been paid to any  
7 instrumentality of the armed forces of the United States engaged  
8 in resale activities as provided in section 53-160.01, the  
9 manufacturer or wholesaler shall be entitled to a credit in  
10 the amount of the tax paid in the event no tax is due on such  
11 alcoholic liquor as provided in such section. The amount of the  
12 credit, if any, shall be deducted from the tax due on the following  
13 monthly report and subsequent reports until liquidated.